

OMAK SCHOOL DISTRICT No. 19
Okanogan County, Washington
September 1, 1993 Through August 31, 1995

Schedule Of Findings

1. Omak School District Officials Should Comply With Victims Of Crime Act Contract Requirements

Omak School District annually enters into a contract with the Washington State Department of Social and Health Services (DSHS) which awards the district a grant for the Victims of Crime Act (VOCA) program. Based on information provided to us by the district, we were unable to determine that the district operated a planned and coordinated program specifically targeted and provided to victims of crime and abuse as required by its contracts with DSHS.

The program requirements are set forth in Contract No. 86967 covering the period January 1 through September 30, 1992, and in subsequent annual renewals and amendments. Each of these contracts includes the following terms:

General Terms and Conditions, Section 9:

- The contractor shall maintain books, records, documents and other materials relevant to the provision of goods and services and adequate to document the scope and nature of the goods or services provided. Billing records are not sufficient for this purpose.
- If the contract reimburses the contractor for costs incurred in performance, the contractor shall in addition maintain books, records, documents and other evidence of procedures and practices which sufficiently and properly reflect all direct and indirect costs of any nature expended in the performance of this agreement.
- These materials shall be available at all reasonable times for inspection, review, or audit by personnel duly authorized by the department, the Office of the State Auditor, and federal officials so authorized by law, rule, regulation, or contract. The contractor will retain these materials for six years after settlement, or termination.

Statement of Work, Omak School District 19:

This section of the contract contains numerous requirements related to services to be provided specifically to victims of crime. These requirements are summarized below, and include:

1. Providing supportive group counseling at the elementary and middle school level to children who are victims of crimes.
2. Developing and coordinating community adults as volunteer advocates for child

victims of child abuse and neglect.

3. Providing assistance to the Child Protective Team in the implementation and monitoring of treatment interventions.
4. Providing supportive outreach to families of the children victims of crime.
5. Consulting with other providers regarding:
 - (a) hiring and training the Family and Child Services Specialist.
 - (b) the mechanics of referring victims of child abuse and neglect to the school-based counseling groups.
 - (c) supervising volunteer advocates and linking advocates with child/family victims of crime.
 - (d) developing objectives for the family outreach component of the school's interventions.
6. Hiring of a Family and Child Services Specialist to coordinate the following interventions for the victims of child abuse or neglect:
 - (a) facilitating school-based small group interventions utilizing a specific support group curriculum.
 - (b) coordinating the student advocacy program utilizing community adult volunteers.
 - (c) providing outreach to the families.
7. Assisting victims in filing for Crime Victims Compensation.
8. Submitting regular program performance reports to DSHS.
9. Maintaining on file information and data to support performance reports and to document services provided.

The district's technical proposal for the 1994-95 program year states: "Case management records will be maintained apart from the students' cumulative files and these records will be destroyed after the student has left the project in accordance with federal guidelines." This proposal apparently was accepted by DSHS, and was used by the district as justification for its inability to provide records and reports documenting its performance under these contracts. We believe that this proposal is inconsistent with the contract terms cited above.

Interviews with district personnel likewise provided little or no evidence of staff awareness regarding staff training or outreach elements, or that these elements of the VOCA program were adequately targeted to victims of crime. According to district personnel, the district made efforts to perform VOCA activity until about three years ago. District personnel stated that they have not been aware since that time of VOCA program activity nor has the program been the subject of discussion at staff meetings or training sessions.

Information provided by the district and by staff indicated that activities cited as elements

of its VOCA program, including a summer program and student counseling services, were provided to an "at-risk" segment of the district's student population, rather than specifically to victims of crime as required by the grant terms. The district could not produce documentation to show that evaluations were performed to determine how many victims of crime were included in these programs or that counseling services were provided specifically to victims of crime. District management was unable to provide information or documentation demonstrating the occurrence of staff training or monitoring for compliance during the project.

The total funds reimbursed by DSHS under these contracts for the last three years are:

1992-93	\$15,709.92
1993-94	\$15,657.82
1994-95	\$23,757.84

We recommend that the district provide evidence satisfactory to DSHS showing that the district provided a VOCA program in accordance with its contracts, or repay the revenues received from DSHS in the last three school years as outlined above. We further recommend that the district establish adequate controls to monitor compliance with the terms of its contracts.

2. Omak School District Should Comply With Transportation Regulations

Our audit of the special education transportation system operated by Omak School District revealed the following problems:

- a. Basic education students are allowed to ride on the handicap routes.
- b. Field trips are reported as shuttles during count week.

Washington Administrative Code (WAC) 392-171-706(2) states in part:

... The transportation of a handicapped student shall be in accordance with rules of the superintendent of public instruction (SPI) governing transportation by public school districts.

SPI bus log instructions for the special program routes states in part:

... this category is that daily set of routes that exist to EXCLUSIVELY transport students who due to the nature of their educational programs require special transportation.

SPI bus log instructions for the shuttles of the special program states in part:

... this category is the set of routes that exist to EXCLUSIVELY transport:

(a) Special education students between schools and learning centers for instruction contained in the student's IEP (individualized education program)

According to SPI, the reimbursement rate on the handicap routes is approximately ten times the rate of normal ridership reimbursement. Handicap routes would receive this higher rate of reimbursement only if there were no basic student riders on the route. By allowing basic student riders on the handicap routes, the district is not eligible to receive the increased funding for the special program.

A review of the shuttles for the special program noted that of the 14 shuttles tested, 10 were to locations other than a learning center of instruction (71 percent failure rate). Although the 10 trips were allowable field trip activity, they would not be eligible for special program shuttle funding.

We recommend the district review with SPI its procedures to ensure compliance with applicable rules and regulations pertaining to the special transportation program. We further recommend the district review its special program daily route and shuttle ridership reports for the 1992-93, 1993-94, and 1994-95 school years, submit any necessary corrections to SPI, and repay to SPI any transportation funding determined to have been overpaid to the district.

3. Omak School District Should Comply With Enrollment Regulations

Our audit of the enrollment system managed by Omak School District disclosed that of the 74 alternative school students tested, 24 were not evidenced as attending the district within 20 consecutive school days prior to the count date tested, as required.

WAC 393-121-108 describes enrollment exclusions, in part, as follows:

A person who qualifies for any of the exclusions set forth in this section shall not be counted as an enrolled student . . .

(1) Absences . . . a student whose consecutive days of absence from school exceed twenty school days shall not be counted as an enrolled student until attendance is resumed.

Because enrollment is one of the primary elements in computing school apportionment revenue provided by the state, it is particularly important the district's Superintendent of Public Instruction enrollment reports are correct. The errors in the district's enrollment reports occurred because the district did not adequately monitor absenteeism to determine if there were any exclusions to the enrollment count.

We recommend the district strengthen its procedures to ensure that its enrollment reports are accurate and in compliance with state regulations. We further recommend the district review its enrollment reports for the alternative school for the 1992-93, 1993-94, and 1994-95 school years, submit corrected reports to SPI, and repay to SPI any apportionment moneys determined to have been overpaid to the district.

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Schedule Of Federal Findings

1. The District Should Establish And Document Eligibility Under Impact Aid Public Law 81-874

During our audit of the district's Impact Aid, Public Law 81-874 grant program, we evaluated the district's "Application for School Assistance in Federally Impacted Areas" for the fiscal years ended August 31, 1994 and 1995. We noted the following condition.

The district was unable to provide adequate documentation to support the number of students reported as eligible under Section 3(a) or 3(b) of Public Law 81-874. In order to meet the requirements for eligibility under one of these sections the student must:

- a. Reside on eligible Indian lands, or
- b. Reside on federal property, or
- c. Reside with a parent employed on federal property, or
- d. Reside with a parent who is in active duty in the uniformed services.

As a result of this condition, the district has received or will receive approximately \$6,113 in federal assistance to which it is not entitled, as shown in the attached Schedule of Questioned Costs.

This condition occurred because the district did not confirm it was in possession of BIA approved Indian Lands Property certifications for each student reported as eligible for Impact Aid funding.

We recommend the district and the U.S. Department of Education review this grant program and the related questioned costs, and that the district refund to the U.S. Department of Education all federal funds for which the district was not eligible. We further recommend the district establish and implement an internal control system to ensure the application for federal assistance is accurately supported.

2. Omak School District Officials Should Comply With Handicapped Program Requirements

Our audit of the handicapped program (CFDA 84.027) operated by Omak School District disclosed that of 59 handicapped program student participant files we tested, 11 were deficient regarding federal and state requirements. Of those 11 files, 9 showed that the program participants had not been reviewed for reassessment by multi-disciplinary teams within the required three-year period. In addition, 7 files did not document that an individualized education program (IEP) was developed within the required one-year time period.

Title 34 of the *Code of Federal Regulations* (CFR), Part 300.534 (b) states in part:

... an evaluation of a child ... is conducted every three years or more frequently if conditions warrant, or if the child's parent or teacher requests an evaluation.

Washington Administrative Code (WAC) 392-171-512 states in part:

Each identified student having a handicapping condition shall be reassessed ... by the multi-disciplinary team ... at a minimum, once every three years or more frequently if required by this chapter.

Title 34 of the CFR, Part 300.341 states in part:

(a) Public Agencies. The SEA (state education authority) shall ensure that each public agency develops and implements an IEP for each of its children with disabilities.

WAC 393-171-160 (1) states in part:

Each student's individualized education program shall be developed on the basis of the evaluation and parent input, where it is provided, and shall include: ... (g) Appropriate objective criteria and evaluation procedures and schedules for determining, on at least an annual basis, whether short-term instructional objectives are being met ...

Students are required to have an annual IEP and to be reassessed within the three-year period to ensure program eligibility. Student eligibility for the program is jeopardized when district officials neglect to prepare IEPs and conduct reassessment reviews within the required time.

Failure to prepare these IEPs and reassessments in a timely manner may result in ineligible individuals receiving benefits claimed under the program, the district being required to repay funds spent on ineligible individuals, and the loss of future grant funding.

We recommend district officials strengthen its procedures to provide timely and complete Individual Education Programs and reassessments as required. We further recommend the district review its IEP and reassessments for the 1992-93, 1993-94, and 1994-95 school years, submit corrected reports and claims to the SPI and repay to the SPI any handicap program moneys determined to have been overpaid to the district.